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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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St. Louis, Missouri 63101
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January 4, 2005

Ms. Theresa Willis, Development Director
St. Martha's Hall
P.O. Box 4950
St. Louis, MO 63108

RE: Fiscal Monitoring Report of St. Martha's Hall, Federal Emergency Shelter and
Domestic Violence Program Grants (FESG & DV) (#2005-HOM10)

Dear Ms. Willis:

Enclosed is a report of our fiscal monitoring review of the St. Martha's Hall (Documents #48366 and #48401) for the period January 1, 2004 through October 31, 2004 and January 1, 2004 through October 31, 2004 respectively. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of St. Martha's Hall. Our fieldwork was substantially completed on November 23, 2004.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact me at 613-7257.

Sincerely,

A handwritten signature in cursive script that reads "Dwayne Crandall".

Dwayne Crandall, MHA, CPA, CIA
Internal Audit Supervisor

Cc: Honorable Darlene Green, Comptroller
Patrick Brennan, Fiscal Manager, Department of Human Services

Enclosure



CITY OF ST. LOUIS

*DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES PROGRAM*

*ST. MARTHA'S HALL
FEDERAL EMERGENCY SHELTER GRANT (FESG) AND
DOMESTIC VIOLENCE (DV) PROGRAMS
DOCUMENT #48366 AND #48401*

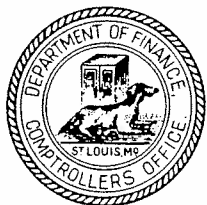
FISCAL MONITORING REVIEW

JANUARY 1, 2004 THROUGH OCTOBER 31, 2004

PROJECT #2005-HOM10

DATE ISSUED: JANUARY 4, 2005

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
ST. MARTHA'S HALL
DOCUMENTS #48366 and #48401
FISCAL MONITORING REVIEW
JANUARY 1, 2004 THROUGH OCTOBER 31, 2004**

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
ST. MARTHA'S HALL
DOCUMENTS #48366 and #48401
FISCAL MONITORING REVIEW
JANUARY 1, 2004 THROUGH OCTOBER 31, 2004**

INTRODUCTION

Background

Contract Name: St. Martha's Hall

Document Numbers: #48366 and #48401

Contract Periods: January 1, 2004 through December 31, 2004
January 1, 2004 through December 31, 2004

Contract Amounts: \$38,000 and \$50,000

The Department of Housing and Urban Development (HUD) provided Federal Emergency Shelter Grant (FESG) funds and the City of St. Louis provided Domestic Violence Program (DV) funds to St. Martha's Hall. The Agency provided transitional housing and nighttime or daytime shelter for battered women and their children.

Purpose

The purpose of this fiscal monitoring review was to determine St. Martha's Hall's (Documents #48366 and #48401) compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2004 through October 31, 2004 and January 1, 2004 through October 31, 2004 respectively, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding St. Martha's Hall's internal controls relating to the grant administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was substantially completed on November 23, 2004.

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that St. Martha's Hall did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report of the 2003 FESG program dated July 9, 2004 identified no observations.

A-133 Status

The Agency had expended over \$300,000 for the year ending June 30, 2003, thus requiring an audit under the provisions of OMB Circular A-133. An audit report was received dated June 17, 2004, which issued an unqualified opinion on the financial statements, there were no reportable conditions, findings, or questioned costs on the financial statements or the federal awards. IAS reviewed the report and noted the Schedule of Federal Awards omitted the Family Care Giver Program for Cardinal Ritter Institute.

Summary of Current Observations

We did not have any observations.